FOR MYSORE STATE

Sectt. II-27—104,006—4-11-48.

REVENUE **(195 1) Department.**

MS **SERIES.**

close file
&
No 12475

G.O. NO. 2610

(Grdr at p 17CF)

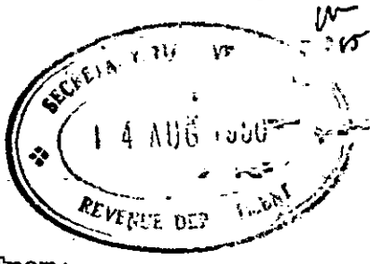
Dated 5-10-1951.

[Despatch Abstract.]

REVENUE RECOVERY - (South Kanara) - Coondapur Taluk - Mudur Village Holding No.1 - Remission of interest on land revenue - Board's proposals - Approved.

S. Rev
Stay of Attachment & all
for records
14/8/50

Rev: 54 899C
14. 8. 50.



From:

M R. Venkataraman,
Managing Director, Sri Mukambika Agricultural
Estate & Forest Industries Ltd. of Mudur, Coondapur
18, Salai Street, Mylapore, Madras. Taluk
S. Canara)

To:

The Honourable Minister of Revenue & Labour,
Fort St. George, M a d r a s.

Through:

The West Coast Industrialists' Association,
Calicut.

Sub: Revenue Recovery - South Canara District - Coondapur Taluk - Mudur Village - H.No.1 Interest on arrears of Land revenue of Rs.6,245-10-1 on the arrears of land revenue of about Rs.12,000/- - Remission of - paid already

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May it please the Honourable Minister,

1. Here is a case of injustice meted out to us by the Revenue Department by taking coercive action to collect interest of Rs.6,245-10-1 on the arrears of land revenue of about Rs.12,000/- [redacted] paid.

2. The petitioner bought the above fallow, waste and unproductive lands paying heavy price for the owners thereof with the sole idea of cultivating the waste and fallow lands in connection with the "Grow more Food" campaign and rural development such as providing houses and other amenities for labour.

3. When the above private forest lands were purchased in 1947, the Collector of South Canara accorded sanction under Section 3(1-A) of the Madras Preservation of Private Forest Act of 1946 asking us to pay to the extent of Rs.12,000/- only in settlement of arrears of land revenue. This amount was paid by us and we

Copy of the order is enclosed herewith.

started work in connection with the "Grow More Food Compaign" and construction of labourers' quarters in the notorious, highly malarial, Malanad area. In this attempt we have lost heavily in reclaiming the neglected fallow lands from weeds and jungle overgrowth and making the place habitable for labour. Now only we are on the way to progress.

4. It may be pertinent for us to add in this connection that the pattadars and ryots of this village were relinquishing their holdings and leaving the village, when proceedings were taken against them to collect the land tax. On this particular holding the then Government found it fairer and reasonable to remit the capital assessment itself for two years (1931 and 1932) than taking steps to recover. Subsequently for more than 12 years the authorities found it impossible to collect the arrears of revenue as there was no income in the holding. At this juncture we bought the lands and cleared the entire amount of accumulated revenue as per the original proceedings of the Collector of South Canara dated 4-7-1947.

p4 infra.

5. Now the Collector of South Kanara ask us to pay the arrears of interest on land revenue of Rs.6245-10-1 to which there was no reference in the original sanction referred to. We never expected this treatment, particularly when we considered it a patriotic duty to invest large amounts in this Malanad area to grow more food and to re-populate the deserted villages by providing houses and other amenities to labour.

X

6. Now out of this amount of Rs.6245-10-1 I have paid Rs.2000/- as a warrant of attachment of my personal properties was ordered by the Collector of South Kanara. Proceedings from the Collector of South Kanara for the collection of the balance are in progress adding to our

great worry and financial stringency.

7. We therefore pray that:-

(a) the interest portion of Rs.6245-10-1 originally not included in the Collector's sanction be completely waived; and

(b) the balance that is being collected Rs.4245-10-1 be stayed till this appeal is disposed of by the Government.

Submitted through the West Coast Industrialists' Association.

I beg to remain,

Yours faithfully,

R. Venkitaraman

14-8-50

This is an application from one of our members who purchased the above lands at a huge cost at a distant Malanad area purely out of patriotic instincts and have formed a private limited Company for collective farming. He had already paid about Rs.12000/- the entire amount of land revenue due. His present request for waiving the interest portion is reasonable as the fallow and neglected lands are being used in connection with "Grow More Food" campaign and building labourers' houses. Request the warrant of collection may be stayed in the interests of agricultural development till the appeal is disposed of.

SECRETARY,
West Coast Industrials' Association, Calicut.

4

D.Dis.7144-47.

Proceedings of the Collector of South Kanara.
Dated 4-7-1947.

J.F. Saunders, Esq., M.B.E.,I.C.S.

Forests - Private forests - Coondapur Taluk - Mudur Village - Permission to sell - Petition of Sri.A. Subba Rao and two others - Orders passed.

Read: 1. Petition dated 24-5-47 of Sri.A.Subba Rao and two others.

2. L.Dis.5904/47 dated 15-6-47 from the Tahsildar, Coondapur.

3. Ref: B-5376/6/47 dated 23-6-47 from the R.D.O. Coondapur.

4. Records of enquiry.

Under the power conferred on him by Section 3(1)(a) of the Madras Preservation of Private Forests Act, 1946 the Collector of South Kanara hereby accords sanction to Sri.A. Subba Rao, Attavar Sadanad and Mrs. A.Nagaveniamma registered holders of holding Nos. 1 and 2 of Mudur village, Coondapur Taluk to sell their forest lands comprised in holding No.1 and their share in the joint holding No.2 of the village to Sri.R.Venkatarama Ayyar of Madras. The details of the properties are given below.

The petitioners and the purchaser are however informed that holding No. 1 of Mudur village is in arrears of L.R. to the extent of about Rs.12000/- and that this amount will be the first charge against all the lands comprised in the holding inspite of the sale contemplated in these proceedings. The parties are further informed that the sanction conveyed in these proceedings does not give them any right to cut and remove the tree growth existing on the lands for which separate sanction should be obtained.

P.T.O.

5

-:2:-

Details of the properties permitted to be sold.

South Kanara District. Coondapur Taluk No.22 Mudur Village.

S.No. & S.D.No.	Kisam.	Extent Ac/C	Land Revenue Asst. Rs.	A.	P
16-1	Dry.	626-10	136	8	0
19	Wet	3-6	4	9	0
29	Dry	0-96	0	12	0
36-1(Portion)	Dry	317-46	79	6	0
37 (Portion)		80-70	20	3	0
38-1	Dry	3-37	1	11	0
38-2	Wet	8-82	8	13	0
62	Dry	339-39	84	14	0
63	Dry	1024-60	384	4	0
64 (Portion)	Dry	144-43	36	2	0
83	Dry	80-70	20	15	0
119-1	Wet	2-41	2	7	0
119-2	Garden.	3-30	9	14	0
134-5	Wet	0-85	2	9	0
		2629-15	812	15	0

By order

(Sd)

Huzur Head Clerk.

To: Thepetitioners (3)
The intended purchaser Sri.R.Venkatarama Ayyar,
18, Salai Street, Mylapore.

Copy to the Tahsildar of Coondapoor.
the R.D.O. Coondapur with his D.Dis37/37 and
Tk.D.Dis.7022/46 returned.
D.F.O. South Kanara and A-5.

/True copy/

R.Venkatarama

Pl. issue at once from Rev Secy 17/8/50

Rev. Dept.

Urgent

Memo No. 57899 C/50 -1 Dated 17/8/50

Revenue Recovery - (South Kanara) - Coondapur Taluk - Mandur Village - H.No. 1 - Remission of Interest on arrears of land Revenue - Request from Sri. R. Venkataraman, Managing Director, Sri Mukambika Agricultural Estate and Forest Industries Ltd., Mudur petition dated 14-8-50 and endt dated nil from the Secy, West Coast Industrials' Association, Calicut.

17/8

Reminder 1/9

Reminder 30/9

Rev

A copy of the petition quoted above together with the endt thereon from the Secy, West Coast Industrials Association, is forwarded to the Collector of South Kanara for urgent report with the connected records through the Board of Revenue.

2. Pending final orders in the matter the Collector is requested to stay collection of interest on arrears of land revenue.

Receipt

To the Collector of S. Kanara

~~with copy of the petition~~

~~to the Bd of Rev (with copy of the petition)~~ Rec 16/8/50

by the petitioner (para 2 only) 1.

16/8/50 Th. 850

16/8/50 Urs 17.8.50

17/8

G.F. 22.

Revenue Department	Received Registered
From (Name) Sri A.F. Mascarenhas, I.A.S.,	**To**
Designation Secretary, Board of Revenue, Chepauk, Madras.	The Secretary to Government Revenue Department
Station	
Sri W.R.S. Sattianathan, I.C.S., Commissioner of Land Revenue	

ADDITIONAL ASST. SECRETARY TO GOVERNMENT REVENUE DEPARTMENT
2 NOV 1950
2515

Enclosures:

Ref:No. C. 6929/50--2 dated 28-10-50 194

Sir,

Sub: Revenue Recovery--South Kanara--Coondapur taluk Mudur village Holding No.1. remission of interest on arrears of land revenue, petition to Government Board's remarks --submitted.

Read: From the Government Revenue Department Memo No.57899 C/50--1 d/-17-8-50.
Bd's reference C. 6929/50--1 d/-31-8-50.
From the Collector of South Kanara Ref: A.4.3585/49 d/-27-8-50.

Reference:-

Submitted to the Government.

2. The Board considers that the petitioner is bound to pay the interest accrued as well as the arrears of land revenue due on the lands in question and that the request of the petitioner for waiving the amount cannot be complied with in view of the successive orders passed by the Government insisting on the realisation of the interest (Vide G.O.No. Ms. 1552 Rev., d/-19-7-46 and G.O.No.Ms. 158 Rev., d/-26-1-48.)

For Secretary

To the Secretary to Government with enclosures as per list.

List of records sent as enclosures to Board's ref:No. 6929/50--2 d -10 -50

1. Bp.Rt. 3913 d/-24-7-46
2. Collector South Kanara's D.Dis. 2742/46 d/-24-7-1946
3. -do- -do- 2832/47 d/-10-4-47
4. -do- -do- 7144/47 d/-4-7-47
5. Board's L.Dis. C. 9503/47 d/-15-11-1947
6. Board's proceedings Mis. 171 d/-11-2-1948
7. Collector South Kanara's D.Dis. 4184/48 27-12-1948
8. Bd's L.Dis.C. 4325/49 d/-13-5-49
9. -do- A. 6411/49 27-12-1949

v.s.j.28-10-

memorandum to Board of Revenue C 6929/50 - 2 dated 28/10/50
the Deputy Government Revenue Debt Memo No 57899 C/50-1
dated 17/8/50.

Sd.

Do. Secretary to Government
Revenue Department
(C. Sechan) Asst Secretary

Ref.A4.3585/49

South Kanara Collector's Office
Mangalore dated 27--8--1950.

From
Janab Syed Ahmed B.Sc.(Hons.)
Collector of South Kanara.

To
The Secretary to Government
Revenue Department MADRAS.
Through
The Secretary to the Board of
Land Revenue,
MADRAS.

ADDITIONAL ASST. SECRETARY TO G
GA 2 NOV 1950
REVENUE DEPARTMENT
15/5/49

****

Sir,

REVENUE RECOVERY (SOUTH KANARA) - Coondapur Taluk - Mudur village-Holding No.1 - Arrears of interest - Remission - petition - Report Submitted.

****

Ref:- Government Memorandum No.57899/G/50/1 Revenue dated 17-8-1950.

The petitioners request remission of interest of Rs.6245-10-2 demanded from him on the arrears of land revenue due on holding No.1 of Madur village, Coondapur Taluk from fasli 1342 to 1357 which were suspended in G.O.Ms.1552, Revenue, dated 19-7-46. The petitioner had once before made a similar request. His petition was disposed of in Board's L.Dis.C.4325/49 dated 13-5-49. He submitted another petition to the Board which was rejected in Board's L.Dis.A.6411/49 dated 28-12-49.

2. A sum of Rs.2000/- has been collected so far, and balance is in arrears. The demand notice issued in respect of the amount is now pending with the Tahsildar Madras. I have requested the Collector of ~~Kalara~~ Madras to stay collection of the balance with reference to para 2 of the Government memo.citdd above.

3. The Government while ordering in G.O.Ms.No.1552 Revenue, dated 19-7-46 that the collection of arrears of land revenue should be suspended have explicitly said that the arrears from fasli 1342 would bear interest at 6% per annum. In G.O.Ms.158, Revenue dated 26-1-48 while refusing to comply with the request of the then registered holder for remitting a portion of the arrears, ordered that the entire arrears from fasli 1342 due on the holding should be levied with interest thereon.

4. It is reported that the wet lands and the areca gardens included in the holding in question remained abandoned for nearly 20 years owing to the virulent type of malaria prevailing in the village.

5. The following disposal files of this office are enclosed.

1. D.Dis.2742/46
2. D.Dis.7144/47
3. D.Dis.2832/47
4. D.Dis.4184/48

Yours faithfully

29.8.50

For Collector

8R/28-8

Pl. issue by 31/3/51

D

By registered post to Collr of S. Kanara

Rev. dept

Confdl

Memo No. 57899 C/50 - 5 Dated 31/3/51

Revenue Recovery - (South Kanara) - Coondapur Taluk - Mudur Village - H.No. 1 - Remission of interest on arrears of land revenue - Request - ~~order~~

pp 1-3 c 7 1) From Sri. R. Venkataraman, Managing Director Sri Mukambika Agricultural Estate and Forest Industries Ltd, Mudur petition dated 14-8-50.

p 6 ibid ii) Govt. memo No. 57899 C/50-1 Dated 17-8-50

pp 8-9 ibid iii) From the Collector of S. Kanara Ref A4. 3585/49 dated 27-8-1950

p 7 ibid iv) From the Bd of Rev Ref No. C. 6929/50-2 dated 28-10-50

p 9 ante p 1 p

under Section 7 of the Revenue Recovery Act, an arrear of land revenue shall bear interest at the rate of 6 per cent per annum. In Ljo. No. 15-5-2, Rev, dated 19-7-1946 and Gro. No. 158, Rev, Dated 26-1-1948 the Govt. expressly directed the collection of interest on the arrears of land revenue due from the owners of holding No. 1 of Mudur village, Coondapur taluk, S. Kanara district. The Collector's order D. Dis. 7144/47 dated 4-7-47 was made under Section 3 (1) (a) of the Madras Preservation of Private Forests Act, 1946 and such an order need not have made any reference to the arrear of land revenue at all. The fact that the Collector did make a reference to a specific amount as being due to the Government by way of land revenue, has given a handle to the petitioner to demur ~~to~~ payment ~~altogether~~ on the position in that the petitioner, ~~purchasers of the property has now demurred the payment~~ of the amount of interest due on the arrears of land revenue. The petitioner may now reasonably claim that he purchased the land relying on the Collector's statement. In the circumstances the Government consider that an attempt should be made to compromise the claim. The Collector

(11)

of S. Kanara is accordingly requested to make an attempt in this regard and report the result to Government through the Board of Revenue. (A)

2. The Government also observe that the case has been made weaker by the omission on the part of the Collector to include also the interest on the arrears of land revenue in the Collectors' order D.Dis. 7144/47 dated 4-7-47 and that there is a strong case to fix the responsibility for the omission. The Board of Revenue is requested to investigate and fix the responsibility for the omission with a view to recover the net loss to the Government from the Officers concerned and to submit a report to Government at an early date. (D)

Sig. 27.2.51

6 27-2-51

6 2.51

Wr 3.3.51

To the Collector of S. Kanara (with Dis. 7144/47 dated 4.7.47 of the Bd of Revenue).

9/3

REVENUE DEPARTMENT

Subject:

ASSESSMENT--Land Revenue(South Kanara) Coondapur taluk--[illegible] village- holding No.1.--remission of interest--compromise--further report called for.

* ** *

xRxxxBd's Ref: C. 6929/50-3 Dated the 26th March 1951

(Confidential) Station:Madras

2 1 MAR 1951 REVENUE DEPARTMENT

2405 COMPLAINT 28 MAR 1951 REVENUE DEPARTMENT

From

Sri A.F. Mascarenhas, I.A.S.,
Secretary, Board of Revenue

Sri W.R.S. Sattianathan, I.C.S.,
Commissioner of Land Revenue

Read: Bd's Reference C. 6929/50-2 dated 28-10-50.
Government Memo No. 57899-C/50-5 (Confdl) dated 3-3-1951.

---oOo---

Reference:-

1. x x x

2. The Board requests that already sent to the Bd & Rex its records and the Collector's records except his D.Dis. 7144/47 dated 4-7-1947 may be returned and they will be submitted to the Government along with the Board's report.

For Secretary

To

The Collector of South Kanara(para 1)
To the Secretary to the Government, Revenue Department(para 2)
v.s.j. 27-3-

27/3

Pl. store

Rev. Dept.

Memo No. 57899 C/50-6 dated 30-8-51

Revenue Recovery - (South Kanara) - Coondapur Taluk - Mudur village - H.No. 1 - Remission of interest on arrears of land revenue - Return of refunds for refix and return.

From the Bd of Rev Ref. 6929/50-3 dated 26.3.57.

Reminded. 30/4

Retable 15/5

Rcd.

With reference to the Bds' Refce cited the following records are returned to the Bd of Rev. The Bd is requested to resubmit them ~~while sending its report to the Govt along with its report in the matter~~

(B) — 1. B.P. Rt. 3913 dated 24-7-46

(Y) 2. South Kanara Collector's D.Dis 2742/46 & 24-7-46

(M) — 3. — do - D.Dis. 2832/47 & 10-4-47

(Z) — 4. Boards' d. Dis. C. 9503/47 dated 15-11-1947.

(C) — 5. Bds' Proceedings Mis. 171 dated 11-2-1948.

(T) — 6. South Kanara Collectors' Dis. 4184/48 dated 27-12-48

P.T.O

14

7. Bdo L. Dis. C. 4325/49 dated 13-5-49. (F)

8. -do- A. 6411/49 dated 27-12-49. (S)

To the Bdo Rev.

29.3.57

30.3.57

15

REVENUE DEPARTMENT.

Subject:

REVENUE RECOVERY -(South Kanara) Coondapur Taluk - Mudur village - Holding No.1 - remission of interest on land revenue - proposals - submitted.

Ref.C.6929/50-5 Station: M a d r a s. Dated 5th July 1951.

From

Sri A.F. Mascarenhas, I.A.S., Secretary, Board of Revenue.

Sri W.R.S. Sattianathan, I.C.S., Commissioner of Land Revenue.

...

Read: Government Memo No.C.57899-C/50-5 R.D. dt.3-3-1951.
From the Collector of S.Kanara Ref.C.3589/49-A.5 dt.23-5-51.

...

REFERENCE:

Submitted to the Government.

2. In the circumstances stated by the Collector in his letter cited above the Board requests that the Government may be pleased to accept the compromise proposals now submitted by the Collector and recommends that the collection of the balance may be waived.

3. The Board also agrees with the view offered by the Collector in para 3 of his x letter cited above.

for SECRETARY.

To

The Secretary to Government, Revenue Department with the following records:

1. Collector's D.Dis.7144/47 dated 4-7-47
2. do. 4184/48 dt.27-12-48.
3. do. 2832/47 dt.10-4-47.
4. do. 2742/46 dt.24-7-47.
5. B.P.Mis.171 dated 11-2-48
6. B.P.Rt.3913 dt.24-7-46.
7. Board's L.Dis.C.9503/47 dated 15-11-47.
8. Board's L.Dis.A.6411/49 dt.27-12-49.
9. Board's L.Dis.C.4325/49 dated 13-5-49.

...

PLG/5/7.

Copy of letter Ref.C.No.3589/49.A.5 dated 23-5-1951 from the Collector of South Kanara.

...

Revenue Recovery (S. Kanara district) Coondapur Taluk - Mudur village - Holding No.1 - remission of interest on arrears of land revenue - further report submitted

Ref: Government Memo No.5789C/50-5 dated 3-3-51.
Board's Ref.C.6929/50-3 (Confidential) dated 26-3-1951.

...

I met Sri R. Venkatraman, the Managing Director, Sri Mukambika Agriculture Estate and Forest Industries Ltd., Mudur. At first he was not prepared to pay any interest at all and said that, what he had already paid was much in excess of the amount referred to in the order of1947 and that he had spent a large amount on improving the land. It is a fact that in addition to the Land Revenue arrears of Rs.11,415-5-6 he had paid Rs.2000/- and has developed the village considerably spending a large amount. Taking these circumstances into consideration, I think it is best that a relaxation of rules is made as regards the interest on the arrear of land revenue and that interest is collected at a lesser rate. He agreed to pay interest at 2% and I considered it a fair compromise, considering all the circumstances of the case. The interest at 2% on the arrear of land revenue from Fasli 1342 to date of payment, works out to Rs.2067-13-0. Deducting the sum of Rs.2000/- which he has already paid, the balance of Rs.67-13-0 has been collected from him.

2. The lands on which the above arrears accured lie in an interior part of the district in a remote corner with no proper means of communication and the lands remained fallow for nearly 20 years. The Government could not collect any land reve from the land owner as he had no income from it and the Government had to suspend collection of land revenue successively for a number of years. The realisation.

16

of the arrears was facilitated by the purchase of the lands by the petitioner. He bought the lands with a view to reclaim the forests, and cultivate food crops. In 1949 when the question of recovery of arrears was pending Mr. Charles S.John, the then Revenue Divisional Officer of Coondapoor ventured to make a suggestion in this connection. He said that the enterprise of the petitioner was likely to baffle any ordinary person as the locality could not be differentiated from the Reserved Forest infested with wild animals and malaria. He stated that the Government should encourage the petitioner and recommended that "as a token of grace, remit the interest". The petitioner has reclaimed a portion of the vast forest area and settled some families on it. He has opened up a road to the area and eradicated malaria from the place. He has also brought about 40 acres of land under paddy. He has paid some interest(2% interest) now. and I recommend that the collection of the balance may be waived.

3. In para 2 of the Government Memo, the Board has been requested to investigate and fix the responsiblity for the omission to include the interest in the order of 1947 with a view to recover the net loss to the Government Officer concerned. Mr. J.F. Saunders, was the Collector who issued the order in question. He is not in service now.

/True copy/

for SECRETARY.

PLG/5/7.

(C.No.57889 C/51)

Revenue Departmen

Read:

Petition from Sri R.Venkataraman dated 14-8-1950
From the Board of Revenue, Ref.C.6929/50-2 d/28-10-50
-do- -do- -5 d/5-7-51.

G.O.Ms.No. 2610 dated 5.10.51

In the circumstances reported, the Government accept the compromise proposals of the Collector of South Kanara and direct that the collection of the balance of Rs. 4,177-13-2 (Rupees four thousand one hundred and seventy-seven, annas thirteen and pies two only) being the interest on the arrears of land revenue due from Sri R.Venkataraman the Managing Director, Sri Mukambika Agricultural Estate and Forest Industries Ltd., Mudur (village, Coondapur Tk, S.K. Dt.) be waived.

2. The Government agree with the Board of Revenue that as Mr. J.F. Saunders is no longer in service, further action in the matter be dropped. They, however, observe that the subordinate officers in the Collectorate are also equally responsible in that they did not point out the omission to include the interest on the arrears of land revenue in the Collector's order D.Dis.7144/47 dated 4-7-1947. They wish to bring home to the officers at fault the irregularity of the action by recovering at least a token sum out of the loss involved. The Board is requested to ~~take action accordingly.~~ examine the matter in the light of this observation and submit a report to Govt in the matter.

3. The petitioner is referred to the Collector of South Kanara, for orders on his petition dated 14-8-1950.

By Order of the Governor,

8559 MR
8/9/51

18/9/51

To The Bd. of Rev.(LR)
(with records as per list returned)
To The A.G. thro' Fin.
To Sri R. Venkataraman, Managing Director, Sri Mukambika Agrl. Estate and Forest Industries Ltd., 18, Salai St., Mylapore, Madras (para 3 only)

RNo. 5789.9 C/50.

Revenue Recovery - (South Kanara) - Coondapur Taluk - Mudur Village - H No. 1 - Remission of Interest on arrears of Land Revenue - Request.

pp 1-3 c/f

From Sri. R. Venkataramanan, Managing Director, Sri Mukambika Agricultural Estate and Forest Industries Ltd., Mudur petition dated 14-8-50 and endt dated nil from the

p 3 ibid

Secretary, West Coast Industrial Association Calicut.

To A.S.

Please see the petition from the Managing Director, Sri. Mukambika Agricultural Estate and Forest Industries Ltd. S. Kanara, ~~on pp 1-3 c/f and endt on p 3 c/f~~. and the minute of H.M (L.R) and the orders of Secretary on p 1 c/f. With reference to the minute of H.M. (L.R) on p 1 c/f a draft memo is submitted for approval.

2. In this connection it is submitted that a draft of an uo. note, prepared by Public Department, ~~was seen in the Department~~ at the instance of H.C.M. to the effect that no stay order should be issued without the approval of H.C.M was sent to this department for perusal recently. The draft of the uo. note is on page 5 inf. of (R). It is informally understood from Pub (Ser) that the uo note has not yet been issued. It is for consideration whether the file may be circulated to H.M (L.R) and H.C.M before issue of the memo submitted below.

V.T. 4 c/f (ii)

Will under Section 4

16/8/50 DS

16/8/50

16.8.50

It does not seem necessary to

circulate the case to HM(LR) or HCM, as the rio note has not yet been issued as a G.O and is still under scrutiny.

With reference to HM(LR)'s minutes on page 1 c/f, the draft memo. below, may issue.

Ur
17.8.50

$ 17/8/50

XX

(Issued as Memo No. 57899 C/50-1 dated 17-8-50). — f/p 7-9 hrd

From the Bd. of Rev Ref No. C. 6929/50-2 dated 28-X-50: f/p 7-9 hrd

To Rs.

Please see the notes from page 1 above, the memo on page 6 c/f and the Boards' Refce on pages 7-9 c/f. The connected records have also been received from the Board and they are kept below. X

2: Holding No. 1 of Mudur Village, Coondapur taluk, South Kanara district was in arrears of land revenue from Fasli 1342 to 1357 to the extent of Rs 11,415-2-6. The holding was then registered in the name of A. Subba Rao and his brother Sadananda who was a minor. As it was reported that Holding No. 1 contained extensive forest growth the Government wanted to buy the block and requested the Collector of South Kanara to report the fair value of the lands included in the block. In G.O. Ms No. 158*, Rev, dated 26-1-48 the Government directed that the entire land revenue arrears from Fasli 1342 due on the lands included in this holding should be recovered as early as possible, if necessary, by resorting to the sale of the lands under the Revenue Recovery Act, after 1-4-48 and that, in case arrears were to be realised by the sale of the lands, the Board was asked to see that fields forming a compact block

f/p 1 n.f. of (F)

hrd

* f/p 27-28 n.f. (X)

of forest lands were put up for sale in separate lot or lots and arrangements made for a Government bid for them up to their fair value. Meanwhile the registered holders of this holding requested the Collector of South Kanara for permission to sell their lands comprises in the holding No. 1 and their shares in joint holding No. 2 of the village to Sri. R. Venkatarama Iyer of Madras, as under the provisions of the Madras Preservation of Private Forest Act XVIII of 1946, alienation by sale or otherwise of private forests is prohibited except with the Collector's sanction. In his D.Dis. 7144/47 dated 4-7-47 the Collector recorded the required permission and informed the petitioners and the purchaser that Holding No. 1 of Mudur Village was in arrears of land revenue to the extent of about Rs 12000/- and that this amount would be the first charge against all the lands comprised in the holding.

3. In January 1949 the Collector of S. Kanara reported that the arrears of land revenue outstanding was realised from Sri. R. Venkatarama Iyer and that the balance to be realised from the defaulter was nil. Subsequently when a demand notice for the interest due on arrears of land revenue on this holding was issued, the petitioner represented to the Collector of South Kanara that at the time of the purchase of the holding he was only informed that the holding was in arrears to the extent of Rs 12 000/-, that he was not informed of this additional liability of Rs 6,245-10-2 by way of interest on the land revenue arrears and that if

him had been brought to his notice at the time of the intended sale he would not have entered into this bargain. He also requested that this interest might be cancelled or reduced to a nominal amount not exceeding Rs 12,000/- which was originally demanded from him. The Collector reported the matter to the Board for instructions and the Board in its R. Dis. C. 4325/49 dated 13-5-49 ordered that the purchaser of the land was bound to pay up the land revenue arrears and interest due on the land and if the party was not willing to pay up the interest due early steps should be taken to realise the amount by resorting to revenue processes. The petitioner again appealed to the Board of Revenue (S) initially. The Board refused to interfere on behalf of the petitioner in the matter and rejected the appeal. The present petition is against the orders of the Board of Revenue.

4. Out of a total amount of Rs 6245-10-2, the petitioner has paid a sum of Rs 2000/- leaving a balance of Rs 4245-10-2. The main contention of the petitioner is that he was not informed of liability to pay a sum of Rs 6245-10-2 by way of interest on arrears of land revenue when he was permitted to purchase the lands in question in 1947. It would appear that when the parties applied to the Collector for permission to sell the land under the provisions of the Madras Preservation of Private Forest Act, it was not incumbent upon the Collector to inform the intending purchaser the extent of liability in the matter of land revenue arrears. When once the Collector decided to furnish the information he ought to have furnished the correct information. The Collector of South Kanara

I think so.
E
5/12/51

B

~~station~~ has stated that the demand for interest is with reference to the orders in G.O. Ms No. 1552, Rev, dated 19-7-46 and G.O. Ms No. 158 Rev dated 26-1-48. The Board considers that the petitioner is bound to pay the interest accrued as well as the arrears of land revenue due on the lands in question and that the request of the petitioner for waiving the amount cannot be complied with in view of the successive orders passed by the Government in G.Os ~~referred to above~~ ~~cited above~~ insisting on the realisation of the interest. It is for orders whether the Government may also agree with the Board of Revenue and reject the petitioners request.

Finance may see for remarks before circulation. Legal may also see with reference to the contention of the petr in para 4 of the note in p 4 above

9/12/50 15.12.50

Legal Fin

Rev. Sec. 57899 C/50-3
16/12/50

ASSISTANT SECRETARY 20258 27 DEC 1950 LEGAL

Legal Department

Under section 7 of the Revenue Recovery Act, an arrear of land revenue shall bear interest at the rate of 6 per cent per annum. ~~G.O.~~ No. 1552 Revenue dated 19-7-1946 and ~~G.O.~~ No. 158 Revenue dated 26-1-1948 expressly directed the collection of interest on the arrears of land revenue due from the owners in this case. The Collector's order at pages 4 and 5 c.f. was made under section 3 (1) (a) of the Madras Preservation of Private Forests Act, 1946. Such an order need not have made any reference to the arrear of land revenue at all. In fact, such a reference was foreign to the scope of the order. Thus

Accts

the Collector's reference in that order to arrears of land revenue was an unnecessary one. The question now is whether the fact that the Collector did make a reference to a specific amount as being due to the Government by way of land revenue alters the position in any way. It cannot be denied that the petitioner has a strong case on grounds of equity. He may reasonably claim that he purchased the land, relying on the Collector's statement, and that he will be prejudiced if he is to be saddled now with an additional claim for interest, in derogation from the Collector's statement. The petitioner may claim that all the conditions specified in section 115 of the Evidence Act for the operation of the principle of estoppel are fulfilled in this case. It may of course be argued by Government that there can be no estoppel against a statute (Section 7 of the Revenue Recovery Act) and, that the Collector had no right to make a statement binding on the Government. It is difficult to say what view a Court of law will take, as the equities (seem to be) in favour of the petitioner.

B

X

An attempt may therefore be made to compromise the claim.

A

KM 16/1/51

Legal No. 202 58/10-1
16.1.51

Finance (Accts) Deptt.

The note from X on p 2 above may be Finance Dept^t

ASSISTANT SECRETARY TO GOVERNMENT
16 JAN 1951
4652
FINANCE DEPARTMENT

agreed.

In View of what is stated by Legal in their note on pp 5-6 above, Finance may agree with their suggestion at A above viz that an attempt may be made to Compromise the claim

2. There appears to be a strong case to fix the responsibility for the omission referred to B on p. 4 above, and to recover the net loss to the Government from the ~~Collector and his subordinate officers~~ Concerned. Legal's remarks above, it appears the Government's Case has

B
24.1.51

been made weaker by the omission on the part of the Collector to include also the interest on the arrears of the land revenue ~~due~~ in his intimation to the petitioner. Revenue may be requested to examine this point pre debore. H.M.C (Fin.) may also see the case

R 24.1.51 Pol 23/1/51 R 24.1.51 24/1/51 PW 24/1/51 Ker

Fin No 4052 Accts-I

24-1-51

Rev. Depl.

To A.S.

Rest 6.4 l.o.c. — The notes from XX on p 2 ante may be perused.

CA 27.1.51.

2. Legal have agreed with this department that the Collector's order made under Section 3(1)(a) of the Madras Preservation of Private Forests Act, 1946 need not have made any reference to the arrear of land revenue and the such a reference was foreign to the scope of the order. Legal are of the opinion that, in view of the fact that the Collector did make a reference to a specific amount as being due to the Government by way of land revenue, the appellant has a strong case on grounds of equity - and that, for the reasons stated at X on page 6 ante, an attempt may be made to compromise the claim. Finance while agreeing with Legal, have observed that the Government's case has been made weaker by the omission on the part of the Collector to include also the interest on the arrears of land revenue in his intimation to the appellant and that there is a strong case to fix the responsibility for the omission. In the circumstances it is

57899 C/50

8/

for orders

(1) Whether the Collector of S. Kanara may be apprised of the correct position and asked to make an attempt to compromise the claim and report the result to Government; and (2) whether the Board of Rev may be asked to investigate and fix the responsibility for the omission to include the interest on the arrears of land revenue in the Collector's order, R. Dis. 7144/47 dated 4-2-47 with a view to recover the net loss to the Government from the officers concerned.

Rev 6-2-51

9.2.51

10251

The defective wording in the Coll's order in not including the words 'and interest @ at 6% from such and such a date' or in not noting down the total amount due inclusive of interest has given the handle to the petitioner to demur payment of interest

The two suggestions given above may be approved.

16.2.51

24/

SECRETARY TO GOVERNMENT 26 FEB 1951 REVENUE DEPARTMENT

26/2/51

A.M. (A.R.)

To A.S.

Please see the orders in circulation above A draft memo is submitted for approval.

27/2/51

27.2.51.

3.3.51

(Issued as Memo No. 57899 C/50-5 dated 3-3-51)

From the Bd of Rev. Ref. C. 6929/50-5 of 5-7-51

To A.S.

Please see the notes from XX on page 2 ante, the memo to the Bd. of Rev. at pages 10-11 CF and the Board's Report at pages 15-16 CF

2. With reference to para 1 of the memo on pages 10-11 CF, the Collector of South Kanara has reported that the petitioner has agreed to compromise the case by paying interest at 2% on the arrear of land Revenue from F. 1362 to the date of payment instead of at the rate of 6% demanded from him under the rules. The Collr. has stated that the interest at 2% on the arrears works out to Rs. 2067-13-0 and that the petitioner had already paid Rs. 2000/- towards interest and that the balance of Rs. 67-13-0 has since been collected from him. For the reasons stated in paras 1 & 2 of his Report on pages 15-16 CF the Collector considers that the compromise proposal accepted by the petitioner is reasonable and he recommends that the proposal may be accepted and the balance of interest due from the petitioner at 6% per annum may be waived. The Board has supported the Collector's Recommendation. For orders whether the Collr's proposal may be accepted and the balance of interest due from the petitioner may be waived.

X on p 15 CF

Ltr

para 2 p 15 CF

M Maybe done 2-8-51 3-8-51

3 With reference to the point raised in para 2 of the memo on pages 10-11 CF, the Collector of South Kanara has reported that the responsibility for the omission to include also the interest on the arrears

para 3 p 16 CF

10

of land revenue in the Collector's order D.O.No. 7144/47 of 4.7.47 should be fixed on Mr. J. F. Saunders who was the Collector who issued the order in question and that Mr. J. F Saunders is not in service now. The Board has agreed with the views of the Collector. The Proceedings of the Collector in his D.O.No 7144-47 dt. 4.7.47 is at pages 19-20 of (D) Para 4 of the report of the Tahsildar, Coondapur at page 13 and para 3 of the report of the R.D.O. Coondapur at page 15 of (D) clearly state that the arrears of revenue ~~from~~ up to the end of F. 1356 in respect of the holding is Rs 10,734-8-0 and that the arrears bear interest at 6%. Para 2 of the Collector's Proceedings is based on the report. The figure "Rs 12,000" in the draft appears to have been put by Mr. Saunders himself while the office draft mentioned a lesser amount (Rs. 11,000). It appears from this that both the office and the Collector himself were aware of the fact that interest at 6% had to be collected but the Proceedings omitted to specify the correct amount due, including interest. For orders whether the Board's view that Mr. Saunders is responsible for the omission will be accepted and since he is no longer in service further action in the matter will be dropped

4. Public (Spl) and Fin may see for remarks before Circulation

27/7/51

2/8/51

3.8.51

p 15 CF

This cannot be said of certain

2/8/51

This cannot be presumed The fact remains that the order did not mention the figure was inclusive of interest.

2/8/51

Make draft

2/8/51

3.8.51

A

DS | Pol. (Spl)

DEPUTY SECRETARY TO GOVT.

2712

7-AUG 1951

Rev Dept

57890/51

3851

Publ(Spl) dept

... the Revenue dept. note on pages 9-10 ante may be perused ... the proposal at A on p 10 ante may be agreed to in this dept and the file passed on to finance.

Publ(Spl) 2:4:0
27-12-51-1
8.8.51

Finance (Accts) Dept.

(Previous Finance notes on pp 6-7 above)

Please see the further notes from 7 above with reference to the directions given in para 8 of the Govt Memo on pp 10-11 ante the Collector of S. Kanara has made a compromise proposal viz that interest at 2% on the arrears of land revenue from fasli 1342 to date of payment may be collected and the balance waived. The Board has recommended the proposal of the Collector. Revenue prepare draft as per the recommendation of the Board.

The interest amounting at 2% on the arrear of land revenue from fasli 1342 to date of payment works out Rs 2,067-13-0, and this has been collected from the petitioners Sri R. Venkataraman, Managing Director, Sri Muthambika Agricultural Estate and Forest Industries Ltd, Madras. Finance may agree to the proposal of Revenue.

2/ In para 2 on p 11 ante, the Board was also asked to fix responsibility for the omission to include interest (in the demand) the Collector South Kanara, has stated that

SECTION ASSISTANT SECRETARY, FINANCE DEPARTMENT
8 AUG 1951
5629
GOVERNMENT OF MADRAS

12.

C ✓

the omission to include the interest was at the time of Mr: J. F. Saunders, when he was the Collector of S. Kanara, and that he is not now in Service. In View of this, Revenue propose that further action may be dropped.

It is submitted that the Superintendent Officers in the Collectorate are also equally responsible in that they did not point out the omission. The loss involved is Rs 4,45,110-2

It seems necessary to bring home to the Officers at fault the negligence of their action by a token cut in the loss involved. Finance may advise that action accordingly may be taken accordingly.

H. M. (Rev) may see.

Para 3, p16 ante

4177-13-2

4177

R

Rev

Fin-no 5-8-297-Accts(57)

20-8-51

ASST. SECRETARY TO GOVERNMENT
2 AUG 1951
89863
REVENUE DEPARTMENT

Revenue Department.

Summarising Note.

(Previous notes need not be read.)

This file deals with a petition from Sri R.Venkataraman, Managing Director, Sri Mukambika Agricultural Estate and Forest Industries Ltd.. South Kanara for waiving a sum of Rs.6,245-10-2 being the ~~balance of~~ interest at 6% due on the arrears of land revenue on holding No.1 of Mudur village, Coondapur Taluk, South Kanara Dt. purchased by him. He had paid the arrears of land revenue amounting to Rs.11,415-2-6.

2. Out of a total sum of Rs.6,245-10-2 being the interest at 6% due on the arrears of land revenue, the petitioner has paid Rs.2,000/- leaving a balance of Rs.4,245-10-2. The main contention of the petitioner is that he was not informed of liability to pay a sum of Rs.6,245-10-2 by way of interest on arrears of land revenue when he was permitted to purchase the lands in question in 1947. Under section 7 of the Revenue Recovery Act, an arrear of land revenue shall bear interest at the rate of 6 per cent per annum. G.O.No.1552, Revenue, dated 19-7-1946 and G.O.No.158. Revenue, dated 26-1-1948 expressly directed the collection of interest on arrears of land revenue due from the owners in this case. In his D.Dis. 7144/47 dated 4-7-47 the Collector accorded permission to the registered holders of the lands in question to sell the lands ~~in question~~ to Sri R. Venkatarama Iyer of Madras (the petitioner) and specified in the order that the holding ~~and stated that the purchaser~~ was in arrears of land revenue to the extent of about Rs.12,000/-. This order of the Collr. was made under Sec.3(1)(a) of the Madras Preservation of Private Forests Act. 1946. Such an order need not have made any reference to the arrear of land revenue at all. The fact that the Collr. did make a reference to a specific amount as being due to the Govt. by way of land revenue has given the handle to the petitioner to demur payment of the amount of interest due on the arrears of land revenue. It was held that the petitioner might reasonably claim that he purchased the land relying on the collector's statement. The Collr. was therefore asked to make an attempt to compromise the claim.

3. It was at the same time observed that the case of the Govt. was made weaker by the omission on the part of the Collr. to include also the interest on the arrears of land revenue in his order D.Dis.7144/47 dated 4-7-47 and that there is a strong case to fix the responsibility for the omission. The Board of Revenue was accordingly requested to investigate and fix the responsibility for the omission with a view to recover the net loss to the Govt. from the officers concerned.

4. 'A' on p.2 above: The Collr. of S.Kanara has reported that the petitioner has agreed to compromise the case by paying interest at 2 per cent on the arrear of land revenue from F. ~~1342~~ 1342 to the date of payment instead of at the rate of 6% demanded from him under the rules. The Collr. has stated that the interest at 2% on the arrears works out to Rs.2,067-13-0, that the petitioner had already paid Rs.2,000/- towards interest and that the balance of Rs.67-13-0 has since been collected from him. The Collr. considers that the compromise proposal accepted by the petitioner is reasonable and that the sum of Rs.4,117-13-2 being the balance of interest due from the petitioner at 6% per annum may be waived. The Board of Revenue has supported the Collr.'s recommendation. This Dept. also accepted the Board's proposals. Fin. agree to the proposal of this Dept.

5. Para 3 above: The Collr. has reported that the responsibility for the omission to include also the interest on the arrears of land revenue in the Collr.'s order D.Dis. 7144/47 dated 4-7-47 should be fixed on Mr.J.F.Saunders who was the Collr. who issued the order in question and that Mr.J.F.Saunders is not in service now. The Board has agreed with the views of the Collr. This Dept. ~~have~~ proposed to accept the Board's view ~~that Mr.Saunders is responsible for the omission~~ and to drop further action in the matter as he ~~is no longer in service~~. (Fin have also agreed with this view.) Finance are of the view that the subordinate officers in the Collectorate are also equally responsible in that they did not point out the omission.

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The loss involved is Rs.4,177-13-2. They are therefore of the view that it is necessary to bring home to the officers at fault the irregularity of their action by recovering a token sum out of the loss involved. It is for orders whether this view of Fin. will be accepted in this Dept.

Subject to orders, a draft order embodying the proposals at 'S' and 'R' above on p 14 above is submitted for approval. The file may be circulated to H.M.(L.R.) and H.M.(Fin) and H.C.M. for approval of the draft order. C.S. ~~may see prior to circulation as the conduct of the I.C.S. officer, although retired, is involved.~~ need not see again as he has already seen at page 11 ante

8/9/51

18/9/57 DS

The draft order below may be a/s/sons

19.9.51

H.M.(L.R.) / H.M.(Fin) / H.C.M.

DEPUTY SECRETARY TO GOVERNMENT 3 OCT 1951 REVENUE DEPARTMENT

SECRETARY TO GOVERNMENT 3 OCT 1951 REVENUE DEPARTMENT